

**[DISCUSSION DRAFT]**

116<sup>TH</sup> CONGRESS  
1<sup>ST</sup> SESSION

**H. R.** \_\_\_\_\_

To amend the Internal Revenue Code of 1986 to provide that floor plan financing includes the financing of certain trailers and campers.

\_\_\_\_\_  
**IN THE HOUSE OF REPRESENTATIVES**

Mr. EMMER introduced the following bill; which was referred to the Committee  
on \_\_\_\_\_

\_\_\_\_\_  
**A BILL**

To amend the Internal Revenue Code of 1986 to provide that floor plan financing includes the financing of certain trailers and campers.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. SHORT TITLE.**

4       This Act may be cited as the “Travel Trailer and  
5       Camper Tax Parity Act”.

1 **SEC. 2. FLOOR PLAN FINANCING APPLICABLE TO CERTAIN**  
2 **TRAILERS AND CAMPERS.**

3 (a) **IN GENERAL.**—Section 163(j)(9)(C) of the Inter-  
4 nal Revenue Code of 1986 is amended by adding at the  
5 end the following new flush sentence:

6 “Such term shall include any trailer or camper  
7 which is designed to provide temporary living  
8 quarters for recreational, camping, travel, or  
9 seasonal use and is designed to be towed by, or  
10 affixed to, a motor vehicle.”.

11 (b) **EFFECTIVE DATE.**—The amendment made by  
12 this section shall apply to taxable years beginning after  
13 December 31, 2017.